

House File 289 - Introduced

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A BILL FOR

1 An Act providing a credit against the individual income tax for
2 volunteer fire fighters, certified reserve peace officers,
3 and volunteer emergency medical services personnel and
4 including effective and applicability date provisions.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 422.12, subsection 2, Code 2011, is
2 amended by adding the following new paragraph:

3 NEW PARAGRAPH. c. (1) A volunteer fire fighter, certified
4 reserve peace officer, and volunteer emergency medical services
5 personnel credit equal to five hundred dollars.

6 (2) If the taxpayer is not a volunteer fire fighter,
7 certified reserve peace officer, or volunteer emergency medical
8 services personnel for the entire tax year, the amount of the
9 credit stated in subparagraph (1) shall be prorated and the
10 amount of credit shall equal the maximum amount of credit for
11 the tax year, divided by twelve, multiplied by the number
12 of months in the tax year that the taxpayer was a volunteer
13 fire fighter, certified reserve peace officer, or volunteer
14 emergency medical services personnel. The credit amount shall
15 be rounded to the nearest five dollars.

16 (3) If the taxpayer is a volunteer fire fighter, certified
17 reserve peace officer, or volunteer emergency medical services
18 personnel during any part of a month, the taxpayer shall be
19 considered a volunteer fire fighter, certified reserve peace
20 officer, or volunteer emergency medical services personnel
21 for the entire month. If the taxpayer can claim the credit
22 for being a volunteer fire fighter, certified reserve peace
23 officer, or volunteer emergency medical services personnel in
24 the same month, a credit may be claimed for only one position
25 for that month.

26 (4) The taxpayer shall have a written statement from the
27 fire chief, the police chief or sheriff, or from another
28 appropriate supervisor verifying that the taxpayer was a
29 volunteer fire fighter, certified reserve peace officer, or
30 volunteer emergency medical services personnel during the
31 months for which the credit under this subsection is claimed.

32 (5) For purposes of this paragraph "c":

33 (a) "*Certified reserve peace officer*" means a reserve peace
34 officer certified through the Iowa law enforcement academy as
35 provided in section 80D.4 or a person certified pursuant to

1 section 80D.3, subsection 3, paragraph "b".

2 (b) "*Emergency medical services personnel*" means an emergency
3 medical care provider who is certified as a first responder
4 pursuant to chapter 147A.

5 (c) "*Volunteer fire fighter*" means a volunteer fire fighter
6 as defined in section 85.61 who has met the minimum training
7 standards established by the fire service training bureau
8 pursuant to chapter 100B.

9 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act takes
10 effect January 1, 2012, for tax years beginning on or after
11 that date.

12 EXPLANATION

13 This bill provides an individual income tax credit of \$500 to
14 an individual who was a volunteer fire fighter who has met the
15 minimum training standards, a certified reserve peace officer,
16 or a certified volunteer emergency medical services personnel.
17 The credit is to compensate the individual for providing these
18 services on a volunteer or reserve basis. If the individual
19 was not a volunteer fire fighter, certified reserve peace
20 officer, or volunteer emergency medical services personnel for
21 the entire tax year, the amount of credit is prorated based
22 upon the months of service. A credit may be claimed for only
23 one position per month.

24 The bill takes effect January 1, 2012, for tax years
25 beginning on or after that date.